

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NIR) WASHINGTON, DC 20408		JOB NUMBER 11-58-94-2	DATE RECEIVED 3-8-94
1 FROM (Agency or establishment) DEPARTMENT OF THE TREASURY		NOTIFICATION TO AGENCY	
2 MAJOR SUBDIVISION INTERNAL REVENUE SERVICE		In accordance with the provisions of 44 U.S.C. 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approved" or "withdrawn" in column 10	
3 MINOR SUBDIVISION COLLECTION			
4 NAME OF PERSON WITH WHOM TO CONFER ANTHONY B. CINCOTTA <i>ABC</i> RECORDS MANAGEMENT PROGRAM	5 TELEPHONE (202) 535-3936 FAX 535-5445	DATE <i>for</i> ARCHIVIST OF THE UNITED STATES <i>9/28/94</i> <i>James W. Moore</i>	

6 AGENCY CERTIFICATION

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached 2 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required; is attached; or has been requested.

DATE <i>10/5/93</i>	SIGNATURE OF AGENCY REPRESENTATIVE <i>Bobbi DeCarmin</i>	TITLE CHIEF, PROTECTIVE PROGRAMS AND RECORDS MANAGEMENT SECTION
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7 ITEM NO	8 DESCRIPTION OF ITEM AND PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
1.	<p>RECORDS CONTROL SCHEDULE 204, FOR THE SERVICEWIDE COLLECTION FUNCTION</p> <p><u>Background:</u></p> <p>The President of the United States signed the Revenue Reconciliation Act on November 5, 1990. Provisions of this Act increase the statute of limitations for the collection of taxes after assessment contained in Internal Revenue Code Section 6502 from six years to ten years. Additionally, IRC6323(g)(3) was amended to change the required lien refiling to the one year period ending 10 years and 30 days after the date of assessment. Therefore, effective November 5, 1990, all unexpired collection statutes were extended from six years to ten years. Collection statutes which had expired prior to November 5, 1990, the date of signature, were not extended.</p> <p>Certified and Registered Mail Records.</p>	See Attachment.	

Copies sent to Agency, NNW, NNT (4) 9/29/94

(ATTACHMENT)

RECORDS CONTROL SCHEDULE 204, FOR THE SERVICEWIDE COLLECTION
FUNCTION

Description of Records	Authorized Disposition
1. Certified and Registered Mail Records. (Job No. NC1-58-83-6 Item 17)	
(a) Registers and receipts of incoming and outgoing certified and registered mail except Statutory Notices.	
1 Other than tax related.	DESTROY after one year.
2 Tax related (except Statutory Notices).	DESTROY after three years.
(b) Statutory Notices of Intent to Levy (issued ⁶³³¹ pursuant to IRC 6631 (d)). Computerized certified mailing lists.	RETIRE to the Federal Records Center three years after the date of assessment . <i>the statutory notice.</i> DESTROY twelve years after the date of assessment . <i>the statutory notice.</i>

*Change made
w/ concurrence of
agency records
officer and NR.*

*TT
8/18/04*